

# LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
JULY 2017**

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## 1. Mayors Report

The monthly budget statement for July 2017 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The July 2017 Monthly budget statement is the first report for the 2017/18 financial year. The audited outcomes for 2016/2017 reflected in this report are the unaudited outcomes for June 2017.

## 2. Executive Summary

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the Mayor of the Municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken. Section 54 of the MFMA states that the Mayor of the Municipality must consider and check whether the approved budget is implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP), and consider revisions.

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended July 2017.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	82 504	-	9 926	#DIV/0!
Total Expenditure	87 169	-	648	#DIV/0!
Depriciation	10 092	-	391	#DIV/0!
Surplus (Deficit) (Exl Capital transfers)	-4 665	-	9 278	#DIV/0!

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	8 321	-	-	#DIV/0!
<b>Government</b>	<b>8 321</b>	<b>0</b>	<b>-</b>	<b>-</b>
Transfers from Internal funds	794	0	-	-
Capital Expenditure	9 115	0	-	-

## **Operating Revenue**

The Municipality have generated 13% or R9,916 million of the Budgeted Revenue to date which is lower than the budgeted amounts. A portion of equitable share was received in the current month.

## **Operating Expenditure**

Although salaries were paid the expenditure did not reflect due to mSCOA conversion and will only reflect in the next month.

## **Capital Expenditure**

The Municipality has incurred no capital expenditure to date for the new financial year.

## **Cash Flow**

The Municipality started off with a cash flow balance of R5,873 million at the beginning of the year and decreased with R7,635 million. The closing balance for the month ended July is R13,509 million. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2016/2017 financial year.

## **Debtors**

The Outstanding Debtors of the Municipality amounts to R9,639 million for the month ended July 2017. There was an increase in the total outstanding amount since the previous month. The payment rate for 2015/2016 financial year was 105%. The payment ratio for this financial has decreased to about 82%. The Municipality is now fully implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly. During the end of May two external collectors were appointed on a commission basis to make payment agreement with debtors that are outstanding for 90 days or more.

## **Creditors**

Total outstanding creditors amount to R22,814 for the month ending July 2017. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. Cases occur where suppliers issue invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

### 3. In year Budget Statement Tables

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables in First Attachment to this Schedule, namely-

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

Table C1: Summary

## WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M01 July

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	3 571	4 151	-	4 025	4 025	498	3 527	708%	4 151
Service charges	16 907	17 078	-	66	67	1 219	(1 152)	-94%	17 078
Investment revenue	727	818	-	-	6	68	(62)	-91%	818
Transfers and subsidies	14 935	17 853	-	5 659	5 659	2 979	2 681	90%	17 853
Other own revenue	36 628	33 949	-	166	169	2 828	(2 658)	-94%	33 949
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>72 769</b>	<b>73 850</b>	<b>-</b>	<b>9 916</b>	<b>9 926</b>	<b>7 592</b>	<b>2 335</b>	<b>31%</b>	<b>73 850</b>
Employee costs	18 583	22 885	-	28	1 132	1 752	(620)	-35%	22 885
Remuneration of Councillors	2 501	2 606	-	-	207	213	(6)	-3%	2 606
Depreciation & asset impairment	8 969	10 092	-	388	391	165	227	137%	10 092
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 782	6 854	-	-	-	757	(757)	-100%	6 854
Transfers and subsidies	3 038	2 485	-	28	63	-	63	#DIV/0!	2 485
Other expenditure	39 213	42 247	-	(1 410)	(1 145)	3 466	(4 611)	-133%	42 247
<b>Total Expenditure</b>	<b>79 087</b>	<b>87 169</b>	<b>-</b>	<b>(966)</b>	<b>648</b>	<b>6 352</b>	<b>(5 704)</b>	<b>-90%</b>	<b>87 169</b>
<b>Surplus/(Deficit)</b>	<b>(6 318)</b>	<b>(13 319)</b>	<b>-</b>	<b>10 882</b>	<b>9 278</b>	<b>1 239</b>	<b>8 039</b>	<b>649%</b>	<b>(13 319)</b>
Transfers and subsidies - capital (monetary alloc	5 834	8 654	-	-	-	554	(554)	-100%	8 654
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(484)</b>	<b>(4 665)</b>	<b>-</b>	<b>10 882</b>	<b>9 278</b>	<b>1 794</b>	<b>7 485</b>	<b>417%</b>	<b>(4 665)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(484)</b>	<b>(4 665)</b>	<b>-</b>	<b>10 882</b>	<b>9 278</b>	<b>1 794</b>	<b>7 485</b>	<b>417%</b>	<b>(4 665)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>35 342</b>	<b>9 115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 115</b>
Capital transfers recognised	33 784	14 642	-	-	-	-	-	-	14 642
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	368	794	-	-	-	-	-	-	794
<b>Total sources of capital funds</b>	<b>34 152</b>	<b>15 436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 436</b>
<b>Financial position</b>									
Total current assets	18 711	9 927	9 927	-	20 546	-	-	-	9 927
Total non current assets	152 413	164 445	164 445	-	164 445	-	-	-	164 445
Total current liabilities	7 003	10 139	10 139	-	9 876	-	-	-	10 139
Total non current liabilities	6 872	3 374	3 374	-	3 374	-	-	-	3 374
<b>Community wealth/Equity</b>	<b>157 249</b>	<b>160 859</b>	<b>160 859</b>	<b>-</b>	<b>171 741</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160 859</b>
<b>Cash flows</b>									
Net cash from (used) operating	(1 143)	6 843	6 843	7 659	7 659	1 812	(5 846)	-323%	6 843
Net cash from (used) investing	(9 676)	(9 115)	(9 115)	(24)	(24)	(111)	(87)	78%	(9 115)
Net cash from (used) financing	94	24	24	1	1	2	1	46%	24
<b>Cash/cash equivalents at the month/year end</b>	<b>(1 231)</b>	<b>3 625</b>	<b>3 625</b>	<b>-</b>	<b>13 509</b>	<b>7 577</b>	<b>(5 932)</b>	<b>-78%</b>	<b>3 625</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	4 721	929	206	128	134	103	117	3 302	9 639
<b>Creditors Age Analysis</b>									
Total Creditors	23	-	-	-	-	-	-	-	23

**Table C2: Financial Performance (Standard Classification)**

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

**WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July**

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		22 209	27 303	-	9 761	9 771	3 751	6 020	160%	27 303
Executive and council		15 246	3 636	-	5 659	5 659	136	5 523	4052%	3 636
Finance and administration		6 963	23 667	-	4 102	4 112	3 615	497	14%	23 667
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		35 842	33 970	-	89	89	2 830	(2 740)	-97%	33 970
Community and social services		1 004	1 077	-	0	0	90	(89)	-100%	1 077
Sport and recreation		16	24	-	-	-	2	(2)	-100%	24
Public safety		34 812	32 856	-	89	89	2 737	(2 648)	-97%	32 856
Housing		10	11	-	-	-	1	(1)	-100%	11
Health		-	0	-	-	-	-	-	-	0
<b>Economic and environmental services</b>		1 037	1 097	-	-	-	92	(92)	-100%	1 097
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 037	1 097	-	-	-	92	(92)	-100%	1 097
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		19 514	20 134	-	66	67	1 474	(1 407)	-95%	20 134
Energy sources		12 189	12 178	-	95	96	834	(738)	-88%	12 178
Water management		2 691	3 389	-	(31)	(31)	322	(354)	-110%	3 389
Waste water management		2 538	2 502	-	2	2	174	(172)	-99%	2 502
Waste management		2 097	2 066	-	(0)	(0)	144	(144)	-100%	2 066
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	78 603	82 504	-	9 916	9 926	8 146	1 780	22%	82 504
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		24 371	26 097	-	692	1 799	1 702	97	6%	26 097
Executive and council		8 673	9 098	-	381	837	593	244	41%	9 098
Finance and administration		15 698	17 000	-	311	962	1 110	(147)	-13%	17 000
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		31 473	35 384	-	139	405	2 862	(2 457)	-86%	35 384
Community and social services		1 999	1 738	-	4	54	83	(29)	-35%	1 738
Sport and recreation		28	26	-	-	-	2	(2)	-100%	26
Public safety		29 276	33 433	-	136	353	2 775	(2 422)	-87%	33 433
Housing		168	183	-	(1)	(1)	2	(3)	-167%	183
Health		3	4	-	(0)	(0)	0	(0)	-101%	4
<b>Economic and environmental services</b>		2 861	3 368	-	57	226	247	(21)	-8%	3 368
Planning and development		1 038	1 241	-	0	70	100	(30)	-30%	1 241
Road transport		1 822	2 127	-	57	156	147	9	6%	2 127
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		20 362	22 312	-	(1 854)	(1 783)	1 541	(3 324)	-216%	22 312
Energy sources		7 375	7 503	-	(1 359)	(1 359)	795	(2 154)	-271%	7 503
Water management		2 079	2 628	-	(214)	(214)	161	(374)	-233%	2 628
Waste water management		9 616	10 828	-	(115)	(44)	491	(534)	-109%	10 828
Waste management		1 292	1 354	-	(166)	(166)	95	(261)	-275%	1 354
<b>Other</b>		21	8	-	-	-	1	(1)	-100%	8
<b>Total Expenditure - Functional</b>	3	79 087	87 169	-	(966)	648	6 352	(5 704)	-90%	87 169
<b>Surplus/ (Deficit) for the year</b>		(484)	(4 665)	-	10 882	9 278	1 794	7 485	417%	(4 665)

**Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)**

**WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July**

Vote Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	15 246	3 636	-	5 659	5 659	136	5 523	4051.9%	3 636
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 754	1 741	-	77	83	145	(62)	-42.6%	1 741
Vote 4 - BUDGET & TREASURY		4 209	21 925	-	4 025	4 029	3 470	559	16.1%	21 925
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 004	1 078	-	0	0	90	(89)	-99.5%	1 078
Vote 7 - SPORTS AND RECREATION		16	24	-	-	-	2	(2)	-100.0%	24
Vote 8 - HOUSING		10	11	-	-	-	1	(1)	-100.0%	11
Vote 9 - PUBLIC SAFETY		34 812	32 856	-	89	89	2 737	(2 648)	-96.8%	32 856
Vote 10 - ROAD TRANSPORT		1 085	1 115	-	-	-	93	(93)	-100.0%	1 115
Vote 11 - WASTE MANAGEMENT		2 097	2 066	-	(0)	(0)	144	(144)	-100.1%	2 066
Vote 12 - WASTE WATER MANAGEMENT		2 490	2 485	-	2	2	173	(170)	-98.7%	2 485
Vote 13 - WATER		2 691	3 389	-	(31)	(31)	322	(354)	-109.7%	3 389
Vote 14 - ELECTRICITY		12 189	12 178	-	95	96	834	(738)	-88.5%	12 178
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>78 603</b>	<b>82 504</b>	<b>-</b>	<b>9 916</b>	<b>9 926</b>	<b>8 146</b>	<b>1 780</b>	<b>21.9%</b>	<b>82 504</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	5 738	5 521	-	354	643	342	301	87.9%	5 521
Vote 2 - MUNICIPAL MANAGER		2 935	3 577	-	26	194	250	(56)	-22.5%	3 577
Vote 3 - CORPORATE SERVICES		6 535	6 099	-	252	475	470	5	1.2%	6 099
Vote 4 - BUDGET & TREASURY		9 163	10 900	-	59	487	640	(153)	-23.8%	10 900
Vote 5 - PLANNING AND DEVEOLPMENT		1 038	1 241	-	0	70	100	(30)	-29.9%	1 241
Vote 6 - COMMUNITY AND SOCIAL SERV		1 214	1 247	-	1	50	72	(22)	-30.1%	1 247
Vote 7 - SPORTS AND RECREATION		836	529	-	4	4	14	(11)	-74.7%	529
Vote 8 - HOUSING		168	183	-	(1)	(1)	2	(3)	-166.9%	183
Vote 9 - PUBLIC SAFETY		29 276	33 433	-	136	353	2 775	(2 422)	-87.3%	33 433
Vote 10 - ROAD TRANSPORT		9 534	10 724	-	143	313	526	(212)	-40.4%	10 724
Vote 11 - WASTE MANAGEMENT		1 292	1 354	-	(166)	(166)	95	(261)	-275.2%	1 354
Vote 12 - WASTE WATER MANAGEMENT		1 905	2 231	-	(201)	(201)	112	(313)	-279.4%	2 231
Vote 13 - WATER		2 079	2 628	-	(214)	(214)	161	(374)	-233.1%	2 628
Vote 14 - ELECTRICITY		7 375	7 503	-	(1 359)	(1 359)	795	(2 154)	-271.0%	7 503
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>79 087</b>	<b>87 169</b>	<b>-</b>	<b>(966)</b>	<b>648</b>	<b>6 352</b>	<b>(5 704)</b>	<b>-89.8%</b>	<b>87 169</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(484)</b>	<b>(4 665)</b>	<b>-</b>	<b>10 882</b>	<b>9 278</b>	<b>1 794</b>	<b>7 485</b>	<b>417.3%</b>	<b>(4 665)</b>



### Table C4: Financial Performance (Revenue and Expenditure)

#### WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		3 571	4 151	–	4 025	4 025	498	3 527	708%	4 151
Service charges - electricity revenue		11 851	11 869	–	95	96	808	(712)	-88%	11 869
Service charges - water revenue		1 866	1 327	–	(31)	(31)	151	(182)	-121%	1 327
Service charges - sanitation revenue		1 660	2 485	–	2	2	173	(170)	-99%	2 485
Service charges - refuse revenue		1 441	1 283	–	(0)	(0)	78	(79)	-100%	1 283
Service charges - other		89	114	–	0	0	9	(9)	-96%	114
Rental of facilities and equipment		1 209	718	–	77	77	60	17	29%	718
Interest earned - external investments		727	818	–	–	6	68	(62)	-91%	818
Interest earned - outstanding debtors		48	40	–	–	–	3	(3)	-100%	40
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		33 688	31 782	–	–	–	2 648	(2 648)	-100%	31 782
Licences and permits		1 134	1 082	–	89	89	90	(1)	-2%	1 082
Agency services		127	123	–	–	3	10	(7)	-69%	123
Transfers and subsidies		14 935	17 853	–	5 659	5 659	2 979	2 681	90%	17 853
Other revenue		422	204	–	1	1	17	(16)	-96%	204
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>72 769</b>	<b>73 850</b>	<b>–</b>	<b>9 916</b>	<b>9 926</b>	<b>7 592</b>	<b>2 335</b>	<b>31%</b>	<b>73 850</b>
<b>Expenditure By Type</b>										
Employee related costs		18 583	22 885	–	28	1 132	1 752	(620)	-35%	22 885
Remuneration of councillors		2 501	2 606	–	–	207	213	(6)	-3%	2 606
Debt impairment		23 174	26 359	–	(1 533)	(1 531)	2 143	(3 674)	-171%	26 359
Depreciation & asset impairment		8 969	10 092	–	388	391	165	227	137%	10 092
Finance charges		–	–	–	–	–	–	–	–	–
Bulk purchases		6 782	6 854	–	–	–	757	(757)	-100%	6 854
Other materials		–	–	–	–	–	–	–	–	–
Contracted services		3 073	3 814	–	–	–	318	(318)	-100%	3 814
Transfers and subsidies		3 038	2 485	–	28	63	–	63	#DIV/0!	2 485
Other expenditure		12 967	12 074	–	123	386	1 005	(619)	-62%	12 074
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>79 087</b>	<b>87 169</b>	<b>–</b>	<b>(966)</b>	<b>648</b>	<b>6 352</b>	<b>(5 704)</b>	<b>-90%</b>	<b>87 169</b>
<b>Surplus/(Deficit)</b>		<b>(6 318)</b>	<b>(13 319)</b>	<b>–</b>	<b>10 882</b>	<b>9 278</b>	<b>1 239</b>	<b>8 039</b>	<b>0</b>	<b>(13 319)</b>
Transfers and subsidies - capital (interetary allocations) (National / Provincial and District)		5 834	8 654	–	–	–	554	(554)	(0)	8 654
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(484)</b>	<b>(4 665)</b>	<b>–</b>	<b>10 882</b>	<b>9 278</b>	<b>1 794</b>			<b>(4 665)</b>
Taxation		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>(484)</b>	<b>(4 665)</b>	<b>–</b>	<b>10 882</b>	<b>9 278</b>	<b>1 794</b>			<b>(4 665)</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(484)</b>	<b>(4 665)</b>	<b>–</b>	<b>10 882</b>	<b>9 278</b>	<b>1 794</b>			<b>(4 665)</b>
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>(484)</b>	<b>(4 665)</b>	<b>–</b>	<b>10 882</b>	<b>9 278</b>	<b>1 794</b>			<b>(4 665)</b>

**Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)**

**WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July**

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									

<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		30	74	-	-	-	-	-	-	74
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		30	74	-	-	-	-	-	-	74
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		4 417	470	-	-	-	-	-	-	470
Community and social services		1 276	-	-	-	-	-	-	-	-
Sport and recreation		1 360	140	-	-	-	-	-	-	140
Public safety		-	50	-	-	-	-	-	-	50
Housing		1 781	-	-	-	-	-	-	-	-
Health		-	280	-	-	-	-	-	-	280
<b>Economic and environmental services</b>		13 186	770	-	-	-	-	-	-	770
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		13 186	770	-	-	-	-	-	-	770
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		17 709	7 801	-	-	-	-	-	-	7 801
Energy sources		9 690	2 000	-	-	-	-	-	-	2 000
Water management		6 010	5 641	-	-	-	-	-	-	5 641
Waste water management		2 010	160	-	-	-	-	-	-	160
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	35 342	9 115	-	-	-	-	-	-	9 115
<b>Funded by:</b>										
National Government		33 784	8 321	-	-	-	-	-	-	8 321
Provincial Government		-	6 321	-	-	-	-	-	-	6 321
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		33 784	14 642	-	-	-	-	-	-	14 642
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		368	794	-	-	-	-	-	-	794
<b>Total Capital Funding</b>		34 152	15 436	-	-	-	-	-	-	15 436

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M01 July**

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		8 317	(760)	(760)	5 196	(760)
Call investment deposits		-	-	-	-	-
Consumer debtors		4 336	(18 099)	(18 099)	(13 195)	(18 099)
Other debtors		360	26 861	26 861	26 620	26 861
Current portion of long-term receivables		-	-	-	-	-
Inventory		5 698	1 924	1 924	1 924	1 924
<b>Total current assets</b>		<b>18 711</b>	<b>9 927</b>	<b>9 927</b>	<b>20 546</b>	<b>9 927</b>
<b>Non current assets</b>						
Long-term receivables		9	3	3	3	3
Investments		-	-	-	-	-
Investment property		4 440	4 273	4 273	4 273	4 273
Investments in Associate		-	-	-	-	-
Property, plant and equipment		147 576	159 635	159 635	159 635	159 635
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	522	522	522	522
Other non-current assets		43	13	13	13	13
<b>Total non current assets</b>		<b>152 413</b>	<b>164 445</b>	<b>164 445</b>	<b>164 445</b>	<b>164 445</b>
<b>TOTAL ASSETS</b>		<b>171 124</b>	<b>174 372</b>	<b>174 372</b>	<b>184 991</b>	<b>174 372</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		396	485	485	485	485
Trade and other payables		6 322	4 791	4 791	4 535	4 791
Provisions		286	4 864	4 864	4 856	4 864
<b>Total current liabilities</b>		<b>7 003</b>	<b>10 139</b>	<b>10 139</b>	<b>9 876</b>	<b>10 139</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		6 872	3 374	3 374	3 374	3 374
<b>Total non current liabilities</b>		<b>6 872</b>	<b>3 374</b>	<b>3 374</b>	<b>3 374</b>	<b>3 374</b>
<b>TOTAL LIABILITIES</b>		<b>13 875</b>	<b>13 513</b>	<b>13 513</b>	<b>13 250</b>	<b>13 513</b>
<b>NET ASSETS</b>	2	<b>157 249</b>	<b>160 859</b>	<b>160 859</b>	<b>171 741</b>	<b>160 859</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		120 313	124 414	124 414	135 296	124 414
Reserves		36 937	36 445	36 445	36 445	36 445
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>157 249</b>	<b>160 859</b>	<b>160 859</b>	<b>171 741</b>	<b>160 859</b>

Table C7: Cash Flow

## WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		3 044	4 151	4 151	174	174	498	(324)	-65%	4 151
Service charges		16 380	18 481	18 481	1 045	1 045	1 205	(159)	-13%	18 481
Other revenue		21 499	43 290	43 290	4 846	4 846	3 439	1 407	41%	43 290
Government - operating		12 941	17 973	17 973	5 219	5 219	2 988	2 231	75%	17 973
Government - capital		-	-	-	-	-	-	-	-	-
Interest		371	860	860	9	9	72	(63)	-87%	860
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(55 115)	(77 464)	(77 464)	(3 526)	(3 526)	(6 387)	(2 861)	45%	(77 464)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		(263)	(447)	(447)	(108)	(108)	(2)	106	-5125%	(447)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(1 143)</b>	<b>6 843</b>	<b>6 843</b>	<b>7 659</b>	<b>7 659</b>	<b>1 812</b>	<b>(5 846)</b>	<b>-323%</b>	<b>6 843</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(9 676)	(9 115)	(9 115)	(24)	(24)	(111)	(87)	78%	(9 115)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(9 676)</b>	<b>(9 115)</b>	<b>(9 115)</b>	<b>(24)</b>	<b>(24)</b>	<b>(111)</b>	<b>(87)</b>	<b>78%</b>	<b>(9 115)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		94	24	24	1	1	2	(1)	-46%	24
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>94</b>	<b>24</b>	<b>24</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>46%</b>	<b>24</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(10 724)</b>	<b>(2 248)</b>	<b>(2 248)</b>	<b>7 635</b>	<b>7 635</b>	<b>1 703</b>			<b>(2 248)</b>
Cash/cash equivalents at beginning:		9 493	5 873	5 873		5 873	5 873			5 873
Cash/cash equivalents at month/year end:		(1 231)	3 625	3 625		13 509	7 577			3 625

## 4. Supporting Documentation

### Variance explanations

#### WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	3 527	Property rates are billed on an annual basis	
2	<b>Expenditure By Type</b>			
	Debt impairment	(3 674)	Calculation to be performed	Next accounting period calculation will be performed
	Employee related cost	(620)	Due to mSCOA conversion salaries only reflect in August.	Next reporting period will show figures.
	Remuneration of councillors	(6)	Due to mSCOA conversion salaries only reflect in August.	Next reporting period will show figures.
3	<b>Capital Expenditure</b>			
	All	-	No capital expenditure has been incurred currently.	
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
	Suppliers and employees	(2 861)	Due to mSCOA conversion salaries only reflect in August.	Next reporting period will show figures.
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

### Debtors Analysis

#### WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2017/18										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total					
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	85	21	77	21	21	18	19	295	588	374	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	731	17	100	38	28	22	19	208	1 163	315	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	3 769	14	76	14	12	11	13	1 717	5 627	1 767	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	(33)	25	75	24	20	20	19	366	515	449	-	-		
Receivables from Exchange Transactions - Waste Management	1600	119	15	46	15	16	16	13	112	353	173	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	44	19	92	15	7	15	16	322	529	374	-	-		
Interest on Arrear Debtor Accounts	1810	-	819	-	-	-	-	-	-	819	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	6	0	(261)	0	30	0	19	282	76	331	-	-		
<b>Total By Income Source</b>	<b>2000</b>	<b>4 721</b>	<b>929</b>	<b>206</b>	<b>128</b>	<b>134</b>	<b>103</b>	<b>117</b>	<b>3 302</b>	<b>9 639</b>	<b>3 783</b>	<b>-</b>	<b>-</b>		
<b>2016/17 - totals only</b>		<b>909 385</b>	<b>136 979</b>	<b>222 508</b>	<b>135 654</b>	<b>141 388</b>	<b>107 719</b>	<b>107 421</b>	<b>3 120 612</b>	<b>4 882</b>	<b>3 613</b>	<b>-</b>	<b>-</b>		
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	29	157	59	30	32	29	41	846	1 222	978	-	-		
Commercial	2300	745	31	49	14	32	6	8	33	918	93	-	-		
Households	2400	3 266	702	85	74	66	64	65	2 263	6 585	2 533	-	-		
Other	2500	682	40	13	10	4	3	3	160	914	180	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>4 721</b>	<b>929</b>	<b>206</b>	<b>128</b>	<b>134</b>	<b>103</b>	<b>117</b>	<b>3 302</b>	<b>9 639</b>	<b>3 783</b>	<b>-</b>	<b>-</b>		

## Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2017/18								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	23	-	-	-	-	-	-	-	-	23	64
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>	<b>64</b>

### 5. Other Information or Documentation

No further comments.

### 6. Recommendation

It is recommended that Council / Finance Committee take note of this report.